

**SUPPLEMENTARY INSTRUCTIONS FOR LOUISIANA CITIES AND TOWNS
2012 SURVEY OF LOCAL GOVERNMENT FINANCES****AGENCY REPORTING**

In reporting data for your government, please include the following fiscal activities:

Airport authorities and districts (municipal)
Ambulance service districts
Business improvement districts
Community development districts (municipal)
Community improvement agencies (special acts)
Downtown development districts (special acts)
Economic development authorities and districts
Fire protection districts
Historic district and landmark commissions
Historic preservation districts/historic district commissions
Hospital service districts
Housing authorities
Joint authorities and districts for special public purposes
Joint sales and use tax commissions
Local and regional economic development districts
Municipal industrial development boards
Municipal library boards
Municipal neighborhood improvement districts
Municipal sewerage districts
Municipal transportation authorities
Municipal utility commissions
Municipal waterworks districts
New community development corporations
Playground and recreation boards (municipal)
Public power authorities
Public trusts (municipal)
Redevelopment agencies (municipal)
Sprinkling and sweeping districts
Tax increment development corporations (municipal)

PART 2 - REVENUES**3. A. Property taxes (code T01)**

Include all real and personal property taxes collected for all municipal funds; report both current and delinquent taxes, including:

Tax for firemen's pension and relief fund
Tax for bond redemption funds
Property tax on motor vehicles
Sewerage district tax
Penalties and interest on delinquent taxes
Proceeds of tax sales
Other municipal property taxes

3. B. Local sales taxes

1. General sales tax (code T09)
Include - Municipal sales and use tax
Exclude - Municipality's share of a parish general sales and use tax; report as general support from other local governments (code D30) at question 4, item M.

2. Alcoholic beverages tax (code T10)
Include - Beer tax
3. Amusements tax (code T11)
Include admission tax levied on amusements and events, including municipal taxes on gambling revenue.
6. Public utilities tax (code T15)
Include public utility gross receipts (franchise) tax.
8. Other local sales taxes (code T19)
Include tax on hotels and motels.

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)
Include proceeds from licenses for mechanical rides or devices, and coin-operated amusement machines that are subject to Federal tax and award a prize.
3. Motor vehicle licenses (local) (code T24)
Include taxicab licenses, transaction fees charged by local field offices for various Office of Motor Vehicles transactions.
5. Occupation and business licenses (code T28)
Include bingo licenses and chain store license tax.
6. Other license and permit taxes (code T29)
Include street tax, building licenses, dog licenses, and other licenses and permits.

4. Intergovernmental revenues**A. Streets and highways** (from the State - code C46)

Include - Highway grants
Proceeds of the state gasoline tax

D. Health and/or hospitals (from the State - code C42)

Include - Hospital construction grants

M. General support (from state - code C30)

Include - Tobacco tax
Industrial Development Fund - tax credits
Severance tax
Video poker

N. All other (from the State - code C89)

Include - Coroner's office
Foreign fire insurance - firemen's pension
Firemen's supplemental pay
Other supplemental pay
Law enforcement assistance grants
Bicentennial grants
Other state grants and reimbursements

PART 3 – EXPENDITURES

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage. Exclude employer-paid fringe benefits and payroll taxes.